

Treasurer may exempt blind persons or Confederate Veterans.

the said sales under or by virtue of any other section of this act. The State Treasurer may in his discretion exempt from tax under this section blind persons and Confederate veterans selling or offering for sale musical instruments enumerated in this section, such exemption to be subject to withdrawal in the discretion of the State Treasurer at any time and the license canceled.

#### SEC. 70. *Cigarette dealers and manufacturers of cigarettes.*

Manufacturers of cigarettes.

On every manufacturer of cigarettes the following tax: Where the annual output of cigarettes by such manufacturer is less than two hundred and fifty million, two hundred and fifty dollars; where such annual output exceeds two hundred and fifty million, but does not exceed five hundred million, five hundred dollars; where such annual output exceeds five hundred million, two thousand dollars: *Provided*, that no county, city or town, or township shall levy or collect any tax, assessment, license, or fee from or on such manufacturer except the *ad valorem* tax. And every person retailing cigarettes shall pay a license tax of five dollars per annum. No county shall levy any tax under this section. No city or town shall levy a license or privilege tax exceeding ten dollars.

Proviso: no county or municipal tax except *ad valorem*.

Retail dealers.

Limit of municipal tax.

#### SEC. 71. *Steam laundries.*

Steam laundries: graduated tax.

On every person, firm, or corporation engaged in operating a steam laundry an annual license tax in cities or towns of five thousand inhabitants or less, ten dollars; in cities of over five thousand and less than ten thousand inhabitants, fifteen dollars, and in cities of over ten thousand inhabitants, twenty-five dollars.

#### SEC. 72. *Manufacturers of automobiles.*

Manufacturers of and dealers in automobiles.

Every manufacturer of automobiles engaged in the business of selling the same in this State, or every person or persons or corporation engaged in selling automobiles or automobile trucks in this State the manufacturer of which has not paid the license tax provided for in this section, before selling or offering for sale any such machine, shall pay to the State Treasurer a tax of five hundred dollars and obtain a license for conducting such business. Any applicant for a license shall furnish the State Treasurer with the names of every class or style of machine offered for sale, with a written application for the license. The State Treasurer shall, upon the written application of any one who has obtained the license provided in this section and the payment of a fee of five dollars, issue a certified duplicate containing the name of the agent representing the holder of the license, which gives him the privilege of doing business as the agent of the holder of the license. Every one to whom license shall have been issued as provided in this section shall have power to employ an unlimited number of agents to sell only the machine designated in the

Application for license.

Duplicates.

Number of agents unlimited.